

53.

DIRECTORATE OF AUDIT
(GOVERNMENT OF N.C.T. OF DELHI)
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Part-1

Sub: - Internal Audit report of **Village Cottage Home - III Lajpat Nagar, New Delhi** for the Period 01/04/2018 to 31/03/2020.

INTRODUCTION

The accounts of the **Village Cottage Home - III Lajpat Nagar, New Delhi** for the Period 01/04/2018 to 31/03/2020 were conducted by field Audit Party No.XXXI comprising Mrs. Suman Lata Arora, Accounts Officer/IAO, Mrs. Mithilesh Pandey, AAO (on Leave w.e.f. 11/11/2020 to 17/11/2020) , Mrs. Renu Wadhwa, ASO (on Earned Leave 05/11/2020 to 17/11/2020) and Ms. Tanya Mudila DEO. The audit was conducted during 08 working days w.e.f. 05/11/2020 to 17/11/2020.


Aims and Objectives

Village Cottage Home – III , Lajpat Nagar is a children home notified by Department of Women and Child Development, GNCT of Delhi under the Juvenile Justice (Care & Protection of Children) Act 2015. The purpose of this home is to provide shelter and protection to the children (both boys and girls) in the age group of 05-10 years. The children who are missing destitute, Orphans, rescued, child Labourers, Children of single parents etc form the inmates of the home. The children in this home are admitted on the order of child welfare committee. The home provides services like (1) Free Boarding & Lodging, (2) Nutrition, (3) Health, (4) Recreational, (5) Education (formal & non- Formal) as well as counseling. The sanctioned limit of inmates of the home is 40(i.e 20 Boys and 20 Girls). At present 12 Boys and 11 Girls are residing in this institution.

H.O.O./DDO/Cashier

DDO/ HOO

S. No.	Name	Designation	Period	
1.	Smt. Asha Saxena	Superintendent	01/04/2018	18/08/2018
2.	Sh. Yogesh Chand Mishra	Superintendent	19/08/2018	17/09/2018
3.	Smt. Dipika Mamgain	Superintendent	18/09/2018	31/03/2020



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UDC/CASHIER

S. No.	Name	Designation	Period	
1.	Sh. Rajveer Rana	LDC	01-04-2018	01-02-2019
2.	Sh. Ravi Shankar Prasad	House Father	02-02-2019	31-03-2020

Budget Allocation and Expenditure.

Year	Non-Plan			Plan		
	Budget	Expenditure	Balance	Budget	Expenditure	Balance
2018-19	1,08,00,000	95,56,914	12,43,086	10,38,000	10,05,553	32,447
2019-20	1,12,50,000	1,05,36,859	7,13,141	15,17,000	8,57,808	6,59,192

Statutory Audit:

Statutory audit of **Village Cottage Home - III Lajpat Nagar, New Delhi** has not been conducted by AGCR (Audit).

Vacancy Position as on 31.03.2020

Post	Sanctioned	Filled	Vacant
A	00	00	00
B	08	07	01
C	20	16	04
Total	28	23	05

Maintenance of Records:-

The maintenance of records of the **Village Cottage Home - III Lajpat Nagar, New Delhi** for the period 01/04/2018 to 31/03/2020 was found satisfactory subject to observations made in Current Audit Report and in Test Audit Note.


(SUMAN LATA ARORA)
I. A.O. - XXXI

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Part -II
Current Audit Report
 (01/04/2018 to 31/03/2020)

During the course of current audit, 11 audit memo (including 04 record memo) highlighting various irregularities & recoveries to the tune of Rs.37,705/- were issued. On the basis of compliance shown by the Department, 01 audit memo settled on the spot and remaining 06 audit memo have been converted into 04 Paras and 02 TANs in the current audit report.

Details of Current Recovery

S.No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
1.	02/Para01	Rs.37,705/-	NIL	Rs.37,705/-
Total Amount to be recovered		Rs.37,705/-	NIL	Rs.37,705/-

The internal audit report has been prepared on the basis of information furnished and made available by the In-charge of the the **Village Cottage Home - III Lajpat Nagar, New Delhi**. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


 (SUMAN LATA ARORA)
 I. A.O. - XXXI

Para 4

PART-I
OLD AUDIT REPORT

Subject :- Service Books

Nature of observation	Reply by Unit	Action at HQ
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Para 1

On scrutiny of various records it has been observed that:-

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A) Smt. Ramu San., welfare officer was declared temporarily unfit by the medical officer because of pregnancy but she official was allowed to continue in service. Whereas as per instructions on the subject, her appointment to the above post should have been kept in abeyance until the confinement is over.

She should have been re-examined after 6 weeks of confinement and appointment made accordingly.

It has also been observed that the official was also allowed to avail maternity leave of 90 days w.e.f. 1.10.70, even though the official had been declared temporarily unfit and as such was not entitled for the same.

The official had not been re-examined medically by the competent medical authority after confinement.

It has also been seen from the above record that the official had been given all benefit from her date of initial appointment, whereas the official should have been allowed to join after confinement and proper re-examination medically.

As such the audit feels that

- i) Appointment of official is not in conformity with the rules.
- ii) Maternity leave was not a legitimate entitlement.
- iii) Regularisation from initial date of appointment is not in order.

The position in this regard may please be explained to audit and excess payments made due to above be recovered from the official and audit informed accordingly.

B) It has also been observed that the following officials had availed leave on various occasions as per attendance registers for the period of audit, but no deductions have been made

corrections be done in service books of the official concerned. It may also be ensured that the same is taken care of in future very strictly.

1. Sgt. Ram Singh Malfore Officer

- a) 17.11.88 to 21.11.88
- b) 18.12.88 to 17.12.88 (ML)
- c) 22.7.88 to 30.7.88
- d) 18.3.89 to 18.3.89
- e) 1.9.90 to 7.9.90
- f) 4.2.91 to 7.2.91

*Retired
have submitted*

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2. Shri Poo Singh Poon

- a) 14.7.88 to 18.7.88
- b) 23.12.88 to 31.12.88
- c) 18.10.89 to 31.10.89
- e) 17.11.90 to 30.11.90
- f) 2.12.90 to 8.12.90
- g) 1.1.91 to 9.1.91
- h) 1.2.91 to 25.2.91

3. Shri Mahinder Kumar UDC

- a) 6.8.88 to 9.8.88
- b) 10.10.88 to 15.10.88
- c) 14.6.89 to 10.6.89
- d) 10.7.88 to 23.7.88
- e) 21.10.89 to 27.10.89
- f) 3.3.90 to 6.3.90
- g) 21.8.90 to 28.8.90
- h) 6.9.90, 15.9.90, 4.10.90 to 8.10.90
- i) 1.12.90 to 4.12.90, 22.12.90.

B) The following house multiples who are on full time basis and are employed on consolidated pay of Rs600/- remained on leave for the periods shown against each, but the payment have been made to them in full. Reasons for non deduction of allowances be explained to audit and amount paid in excess as shown against each be recovered from the official concerned and outcome of the same be intimated to audit in due course.

Sent Kauli Bhisht.

i) 26-2-88 to 29-2-88 = 4 days
 ii) 1-3-88 to 31-3-88 = 31 days
 35 days Rs. 700/-

4. Sub. Audit Bala

12.4.88 to 14.4.88 - 3 days
14.7.88 to 16.7.88 - 3 days
13.10.88 to 19.10.88 - 6 days

12 days - (Rs 240/-)

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2. Shri Anand

i) 5.6.89 to 7.6.89 - 3 days
ii) 28.6.89 to 26.6.89 - 2 days
iii) 8.7.89 to 10.7.89 - 3 days
iv) 13.7.89 to 17.7.89 - 5 days

Para 5

Para-2

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Para-2
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b) The following bills were paid to one M/s. Subash Electric works for electrical repairs. The work was done by splitting the amount in different sub-vouchers of same date without completing the usual formalities.

Vr. No	Date of work	Amount
22	15.5.89	863.00
51	17.9.89	994.00
100	19.1.91	1029.00
		<u>2886.00</u>

The above expenditure was irregular, and as such the same be got regularised from the competent authority.

c) The following bills were paid to M/s Venus Sales Corporation for refilling of 300 extinguishers, without inviting tenders quotations

Vr. No	Date	Amount
5	15.4.89	650.00
45	15.5.89	740.00
8	90-91	1136.00

Apart from the above, the following purchases were also made from the above firm

Vr. No	Date	Amount
87	89-90	2120.00
121	89-90	857.00
		<u>2977.00</u>

The above expenditure amounting to Rs 5853.00 was irregular. The same may also be got regularised from the competent authority.

d) The following repair work was got done by splitting the order to avoid quotations. This was in contravention to the CFR

Vr. No	Date	Amount
95/8,2.90	28.1.90	400.00
	M/s Keppor welding work	
19.1.91	M/s Venus Sales C	390.00
98/90-91	11.1.91	320.00
	14.1.91	240.00
	18.1.91	39.00
		<u>1329.00</u>

The voucher of M/s Keppor welding works is an challan only and not the proper bill. This expenditure of Rs 1329 may also be got regularised from the competent authority.

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a) Refer nos voucher no 95 dt 8.2.90 sub-vr no 629, it has been observed that Plywood was purchased from M/s Rsa Plywood House, Shastri Nagar, Chander Nagar, Delhi on 21.1.90 on cash payment, the payment of Rs 352/- was however, made to some BK on 16.2.90. It is not known that how the cash payment can be made twice for the same or some amount. Part of this payment is shown on the name of party in Cash Book of D.D. The purchase of the above cash items are further revealed:-

Bk The amount and date of the cash payment has been tampered with as such the mis-approach on this account can not be ruled out. The matter may be got investigated from the higher authorities of the Dto of Social Welfare to find the genuineness of the voucher. The outcome of the same be intimated to audit in due course.

It has also been observed from the contingent bills that some Metal chappals were also purchased from the Super Bazar, as indicated below:-

Date	Quantity	Amount
12.12.88	12	174.00
22.12.88	10	not mentioned
23.7.89	69	1547.15
6.7.90	53	1595.50

Whereas as per instruction issued by the Dto of Social Welfare on 6.5.88 these were to be purchased from Leprosy Home Tahirpur @ 6-20 as they are being manufactured by them. But the institution has been floating the instructions and purchasing the said item from Super Bazar. Reasons for not adhering to the instructions be explained to the audit, an excess payment made on this account be got regularised from the competent authority. Failing which the amount paid be got recovered from the official defaulters and audit informed accordingly.

Para 6
Para 3
Para 3

PARA 6 (Refer nos Memo 8 dt 24.6.91)

Subject:- Excess issue of washing soap

Para-3
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As per the circular of the Dto of Social Welfare containing No F.1(73)/91-85/ Accts/DG dt 22.6.87 regarding revised norms for the inmates of the institutions. Washing Soap was to be issued @ 500 gm per month, whereas the institution has been issuing the same @ 1Kg per month per child. The quantity so issued is just double the entitlement and that too without any specific/special instructions from the competent authority. The details of the same are as under:-

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Date of issue	No of students	Rate per Kg	Total
4.4.89	52	52.00	27.04
4.5.89	54	54.00	29.16
6.6.89	34	34.00	11.56
6.7.89	53	53.00	28.09
4.8.89	55	55.00	30.25
7.9.89	53	53.00	28.09
5.10.89	52	52.00	27.04
8.11.89	52	52.00	27.04
6.12.89	57	57.00	32.49
6.1.89	60.0	60.00	36.00
8.2.89	62	62.00	38.44
8.3.89	67	67.00	44.89
7.4.89	66	66.00	43.56
5.5.89	63	63.00	39.69
7.6.89	46	46.00	21.16
6.7.89	63	63.00	39.69
8.8.89	64	64.00	40.96
7.9.89	62	62.00	38.44
20.10.89	60	60.00	36.00
7.11.89	61	61.00	37.21
7.12.89	60	60.00	36.00
8.1.90	58	58.00	33.64
7.2.90	61	61.00	37.21
7.3.90	61	61.00	37.21
9.4.90	61	61.00	37.21
12.4.90	5	5.00	2.50
7.5.90	62.00	62.00	38.44
9.6-90 & 23.6.90	42	42.00	17.64
7.13. & 27.7.90	62	62.00	38.44
10.8.90	62	62.00	38.44
10.9.90	63	63.00	39.69
3.9.15.11.90	79	79.00	62.41
10.12.90	69	69.00	47.61
10.1.91	70	70.00	49.00
8 & 21.2.90	70.	70.00	49.00
		<u>3960.00</u>	<u>378.500</u>

This excess issue of 978.500 Kg comes to the amount of Rs. 11742 (App rate 12 per Kg). Reasons for the excess issue may be explained to the audit and proper investigations be made by the competent authority for this lapse. The amount may

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Subject:- Stock Registers.

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Para 4

On scrutiny of stock registers of the institution the following discrepancies have been noticed:-

A) Indent Register (General)

- 1) Indents have been placed collectively by all house members, whereas they should be individually presented.
- 2) No orders of issue have been passed on the following pages by BDO/HOO
42, 44, 45, 50, 52, 53, 54, 55, 56, 57, 64, 71, 72, 79, 80, 82.
- 3) No indent for shawl/ba issued on 26.9.91 amounting 14 was shown to audit.

B) Indent Register (Clothing & Bedding)

- a) No indents for 3.12.87 to 1.12.90 were produced for audit verification. It may be traced and shown to the next audit.
- b) The indents for issue be prepared separately for issue of materials.

C) Clothing & Bedding stock register

- a) 114 salwars and 52 pajamas were issued to house mothers for issue to the inmates during 1989-90 on 3.7.89 whereas there were only 2 pajamas/salwar in the stock register. This was due to the fact that 62 pajamas were to be issued to inmates. This has resulted in the excess issue of 62 pajamas. Reasons for the excess issue to inmates at audit and necessary recoveries from the defaulters be made. The outcome be intimated to the audit in due course.

- b) It is observed that 25 nikors and 25 shirts were loaned to VCH II, Lajpat Nagar, New Delhi on 20.1.90, but no efforts have been made to obtain the same and restore in the accounts. Necessary steps be taken to do the needful immediately and audit be informed accordingly.

- d) It has been observed that when Oil for the institution is being purchased in car others should be the inspection of the institute. but no...

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taken to visuligo the entire books in the account since inception of the institute. Responsibility also be fixed for the above, and amount recovered from the defaulter. The lapses may also be brought to the notice of the higher authorities for remedial action from the competent authority.

Para 10
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Para - 5 OTS
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PARA 13 (No. memo no 17 dt 27.6.91)

Subject:- Conveyance charges

On scrutiny of records it has been observed that:-

- a) No conveyance register is being maintained in the institution.
- b) No proper check about the payments made to the individual as conveyance have been observed as because the claims have been preferred as and when the official desire. The claims of all the officials are not checked and if xxxxxxxx accounts payments made to the

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d) It is also observed that payments have been drawn for conveyances but names of the scooter drivers have been entered in the cash book instead of the officials to whom the payments have been made. It clearly indicates that the conveyance allowance has been drawn and paid at ~~xxxxxxx~~ wish and will without proper authorisation or attestation.

Some of the cases given below show that the journeys were actually performed by the Supdt, VCH etc but the claims have been preferred by the peons, UDC for scooters. It is astonishing to note that although the Supdt have visited for the meetings etc the claims have been preferred by the above officials. The cases where the audit feels that the payment made were not in order, are given below:-

B.No	Cr.No	Date	Place	Amount paid to	Amount Paid
89/31.3.89	776	13.2.89	VCH to HQ	Arif	14.00
-do-	777	7.2.89	-do-	-do-	14.00
79/16.2.89	673	16.11.88	VCH to Old Sectt	Monika -Kr	25.00
-do-	675	6.1.89	VCH to HQ	-do-	14.50
14/2.6.90	74	30.4.90	-do-	-do-	14.00
13/2.6.90	66	28.5.90	-do-	not continued	24.00
-do-	67	30.5.90	VCH to Old Sectt	-do-	33.00
50/90-91	313	31.3.90	HQ to VCH	-do-	18.00
40/90-91	304	31.7.90	VCH to HQ	-do-	14.00
-do-	305	1.8.90	VCH to RBI	-do-	12.00
-do-	306	10.8.90	-do-	-do-	7.00
-do-	307	21.8.90	Offile to VCH	-do-	7.00
-do-	308	-do-	VCH to Offile	-do-	21.00
-do-	309	1.8.90	Old Sectt to VCH	-do-	21.00
-do-	310	-do-	VCH to Old Sectt	-do-	21.00

The above payments having no bills at later stage /date in cash book. This needs proper investigation and recovery of amount from the defaulters to whom the payments have been made.

is being drawn at the wish and will, without proper authorisation from the competent authority and without proper scrutiny as to whether it is according to the entitlement of the officials or not. This has resulted in the huge expenditure on account of conveyance. Proper check be made on this account to reduce the expenditure on this account as bills may only be passed after proper verification and scrutiny.

... if any excess payment

Necessary steps be taken to maintain the records not maintained by the institution and necessary corrections be made in the records already maintained as suggested. The records be shown to the next audit.

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Para 16 (Reference para no is at 28.6.91)

Subjects- Purchase of milk

During the course of audit, it has been observed that the institute has purchased milk in excess quantity than the requirement as per the norms and present position of the number of inmates in the institute. As per instructions on the subject, every inmate child is to be provided 570 ml of milk for the children below 5 years and 250ml for the above age. Details of such purchases are as under:-

Month	No of inmates	Qty requi red in a day	Qty purc. per day	Excess in a month
	above 5 yrs	Below 5 yrs		
1/89	56	4	26.500	20.00
5/89	53	8	19.000	20.000
7/89	56	7	18.000	20.000
8/89	56	8	18.500	20.000
9/89	55	3	18.250	20.000
10/89	48	2	16.500	20.000
11/89	52	9	17.500	20.000
12/89	52	0	17.500	20.000
1/90	50	3	17.000	20.000
2/90	53	8	17.750	20.000
3/90	53	8	17.750	20.000
1/4 to 11/4.90	55	6	17.250	20.000
12/4 to 30.4.90	60	8	18.500	20.000
7/90	57	6	17.750	20.000
23/8 to 31/8/90	57	6	17.750	20.000
9/90	56	6	17.500	20.000
25/10 to 31.10.90	56	6	17.500	20.000
1/11 to 10/11.90	56	0	17.500	20.000

114.700
62.00
52.000
46.5000
52.500
108.5000
50.00
17.500
93.000
63.000
69.750
30.250
29.500
69.750
20.250
75.000
17.500
47.800
1097.200 191

This excess issue of 1097 liters milk comes to be about Rs 5495.00 (@ Rs5/- per lit) Reasons for excess issue may be explained to the audit. This excess is or may be got regularised from the competent authority existing while the amount in question got recovered from the official/department under intimation to the audit. All the other

REFERENCE MEMO NO. 8, 9 & 13
PARA NO. 1

INCOME TAX

It was noticed that income tax was not calculated in proper manner. It was seen that NSC as well as UTI's purchased by the official concerned is being directly reduced from the gross salary which is wrong. The same is ~~not~~ rebatable u/s 88 of 20%. It was also noticed that NSC interest was not incorporated in the gross salary and rebate u/s 80L can be obtained from ITO after filing the return. It was seen that House Rent rebate is being allowed to some of the official. It is suggested that an undertaking be obtained from the individual concerned who is applying for rebate on this account that

1. That the official has no property/house within the municipality of Delhi.
2. That the landlord is not related to him and have no blood relation.

The following discrepancies have been observed from 1991-92 to 1996-97.

Year 1991-92

1. Smt. Dhaqwanti Gandhi, W.O.

It was noticed that UTI for Rs. 3500/- was directly reduced from the gross salary which is wrong, as the same comes under section 88 for 20% rebate. Moreover, NSC interest was not accumulated in the gross salary as DDO has no power to give rebate u/s 80L as the same can be obtained from the ITO after filing the return. The tax shall be:

Gross Salary	47134
NSC Interest	1030
	<u>48164</u>
SD	12000
	<u>36164</u> Say Rs. 36160/-
Tax	3448
Savings 13290 x 20%	<u>2658</u>
	790
Tax already paid	<u>131</u>
	<u>659</u>

Rs. 659/- may be recovered from her under intimation to audit.

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YEAR 1992-93

1. Smt. Bhagwanti Gandhi, W.O.

N.S.C. interest was calculated wrong as well as not accumulated in the gross salary. So the tax shall be:

Gross salary	53990	
NSC Interest	1316	
	<u>55306</u>	
SD	15000	
	<u>40306</u>	Say Rs. 40310/-
Tax	2462	
Savings 10076 x 20%	2015	
	<u>447</u>	
Tax paid	191	
	<u>256</u>	

Rs. 256/- may be recovered from her under intimation to audit.

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REFERENCE MEMO NO. 5

PARA NO. 2

OVER PAYMENT OF LEAVE ENCASHMENT

SMT. BHAGWANTI GANDHI, WELFARE OFFICER

It was noticed from the record that leave encashment of the said official was not made in proper manner, since the leave record of the official was not corrected from January 1978. The official was retired on 30.6.95 (A.N.) and leave encashment of Rs. 41400/- was allowed for 240 days whereas as per leave record, the leave due upto 30.6.95 was to be only 202 days. An overpayment of 38 days may be recovered as per detail given below:

$$B.P. + D.A. = Rs. 2300 + 2875 = \frac{5175 \times 202 \text{ days}}{30} = 34845$$

$$Rs. 41400 - 34845 = 6555/-$$

Rs. 6555/- an overpayment on account of leave encashment may be recovered from her under intimation to audit.

REFERENCE MEMO NO. 2

Page 15
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REFERENCE MEMO NO. 10

PARA NO. 3

LIVERIES ACCOUNT OF GROUP 'D' EMPLOYEES

After scrutiny of the record, the following irregularities have been noticed.

1. Proper register of liveries was not maintained, a consumable register is being used for liveries which is irregular. Separate register be maintained.

2) The due date for next issue be also mention on the remark column so that in any case double issue can be avoided. The needful may be done and shown to audit.

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Para 16

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REFERENCE MEMO NO. 15

PASA NO. 9

SERVICE POSTAGE STAMPS

After scrutiny of the record, the following irregularities have been noticed.

The register is not being maintained in order as the following points are not being taken into account while maintaining the register.

- a) Total expenditure was not worked out daily.
 - b) Summary of the balance stock was not maintained at the end of each month.
 - c) Physical verification was not carried out.
- The compliance may be shown to next audit.

Sect 10
180/180-33

Para 17

Para nos

Para-9

Para-9

Non verification of Remittances from PBO

17

The following payments could not be verified from the PBO - XIV. The same may please be self-verified from PBO under intimations to Auditor.

Sr No.	Amount	Date of deposit
1.	1254	12.11.92
2.	2661	30.9.92
3.	279	6.1.93
4.	5608	31.3.95

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MH-2235-Social
Welfare
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Para 21 (Para 2 of 2002-06)

Para No. 09

Para 10

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Audit Memo No 12 35

Dated 6/6/06

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Income Tax

On scrutiny of Income Tax Record, it has been observed that:-

- (i) Annual Return of deduction of Tax in form no. 24 has never been filed by DDO/HOO as required according to the provision of Sec. 206 of Income Tax Act read with Rule 36A & 37 of the I.T. Rules matter may therefore be taken up with I. Tax Authorities and annual Return in form 24 may be filed under intimation to Audit.
- (ii) Rebate under Section 80-G was allowed by the DDO to Ms. Daljwoti Welfare officer (II) of Rs. 3700/- for making deduction during 2004-05 to Vishwa Jagruti Mission which as per Income Tax Rules does not fall under category/provision of DDO. However individual may claim for rebate from I.T.O. through filing of Income Tax Returns. Tax Recalculated may

(iii)

In some cases DDO ³⁵ has allowed HRA exemption without taking into account the Basic pay, DA, DP while assessing exemption for Income Tax whereas salary includes DA plus DP as per clause (H) rule 2 of part 4 read with Rule 3 of Income Tax Rules.

Further licence fee has been allowed as HRA exemption by deducting it from Gross Income which is not allowed under rules.

Therefore, on the basis of above mentioned discrepancies, Tax has been recalculated as under:- which need attention and recovery be made under intimation to Audit.

2002-03 (HRA Exemption)

(ii) Mrs. Dayawati, Welfare Officer.

Gross Income	-	1,96,234
less HRA exemption		15,519
		<u>1,80,715</u>
Standard deduction:		25,000
		<u>1,55,715</u>
		20,715
		<u>11,731</u>
Rebate	=	
(6731 + 5000)		
85%		
Balance Income Tax	=	8984
SI charge		449
		<u>9433</u>

(HRA Exemp)

34

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Gross Income -	1,56,160
Less H.R.A. (exemp)	11,869
	<u>1,44,291</u>

Standard Deduction	30,000
	<u>1,14,291</u>

Tax =	11,858
-------	--------

Rebate =	8,336
----------	-------

Balance I Tax =	35,22
-----------------	-------

s/charge =	<u>176</u>
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Tax payable =	3698.
---------------	-------

2003-04

3. Ms. Dayawati, Welfare Officer (H.R.A. Exemp. 280G - Donations to Charitable Institutions.)

Gross Income ÷	2,07,650
Less H.R.A. Exemp. =	25,267
	<u>1,82,383</u>

Standard deduction	30,000
	<u>1,52,383</u>

Tax =	19,715
-------	--------

Rebate =	12,911
----------	--------

Balance I Tax =	6,804
-----------------	-------

Tax paid =	2,091
------------	-------

Tax payable or to be recovered	4,713
--------------------------------	-------

Note: - Rs. 2302 claimed u/s 80G disallowed for making donations to Vishwa Jagruti Mission.

Gross Income = 26,74,54
 Less H.R.A Exemp. = 47,351
 2,20,103

33²³/₁₀₀
 32

Std. Deduction = 30,000
 1,90,103

Less Tuition fee rebate = 444
 1,80,659

Tax = 30,898

Rebate = 15,500

1. Tax = 15,398 }
 S/cu = 308 } 15,706

Tax paid = 13,908

Am't to be recovered = 17,98 (17,98)

Note:- Rs. 3700/- given rebate for donation
 - to charitable institution disallowed.

6. Shri Dharmender Singh Welfare officer
 (H.R.A Exemp)

Gross Income = 16,50,06
 Less H.R.A Exemp = 23,399
 1,41,607

Standard Deduction = 30,000
 1,11,607

Less Tuition fee rebate = 300
 1,11,307

Tax = 11,261 } 11,486
 S/cu = 225 }
 Rebate = 10,351

Tax to be recovered = 11,35

... shown on pre-page

Para 23 (Para 5 of 2002-06)
Para No 5

~~Para 11~~

AS

32.
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20/6
Ref Memo No 9
Dated 2/6/06

23

Pay & Allowances (Increment)

During test audit of service books of following discrepancies against each official have been noticed:

1. Ray Narain Singh Chowkedar: The official was appointed on the post of Chowkedar w.e.f. 7-8-92 (FN) in the pay scale of 750-12-870-EB-14-940. The official opted for the revision of pay scale as recommended by the pay commission. Accordingly the pay of official was fixed at Rs 2660/- with DNI as on 1.1.97 instead of 1.8.96 thereby postponing the increment by 5 months without assigning any reason. As per the pay recommendations the DNI was not to be changed. The reason for postponing the DNI be intimated to audit & the increment of the official be reviewed & brought back to 1.8.96 & onwards under intimation to audit.

Para 29 (Para 12 of 2002) of
Para No 12

31 10/14
Audit Memo No. 13
dated 6/6/06.

"Excess Expenditure than Budgeted"

of 5
29 ~~Para-12~~

During test check, Audit of Budget file and Expenditure Statement, it was observed that during the Budget period 2003-04, Village & Cottage Home had been allotted a sum of Rs. 16,67,000/- under the Sub-Head "Salary"; whereas the Home had spent 16,79,349/- thereby exceeding the Budget limit by Rs. 12,349/-. The whereabouts of the excessive expenditure incurred under the Sub-Head "Salaries" be explained to Audit.

30

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Para 30 (Para 13) 2002-06

Para No 13

o/s

Re Audit Memo No. 14
Dated 6/6/06.30
~~Para-13~~

New Verification of Remittances from P.A.

The following payments could not be verified from P.A. - XIV. The same may please be got verified from P.A. under intimation to Audit.

S.No.	Challan No & Date	Amount	Particulars	Head
1.	— 24-4-02	597	Recovery of T.A.	2235.
2.	— 17-7-02	2840	Auction of Goods	235.
3.	— 3-7-03	3527	Undisbursed Amt.	2235
4.	— 4-2-04	9077	- do -	2235.
5.	— 7-7-04	401	- do -	2235
6.	— 18-10-04	182	Salary	2235
7.	— 11-1-05	689	Undisbursed Amt-	2235

29/11/06 (39) 49

Para 31 (Para 14 of 2002-06) Ref. Memo of 20
DT. 26/5/06

31 Para-14

Non-Production of record

The following information/records were not produced to audit. The same may be shown to next audit:

- 1) GPF Broadsheet (cl-IV)
- 2) Contingent Register
- 3) Valuable Register
- 4) Income - tax calculation sheet for 2005-06 in No. Sat Nishi Sikri, No 2, Ms Sadhana Singh, We
- 5) Spouse information
- 6) Budget Control Register

(D K LAL) IAO.

2/c

28 10/19

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Para 32

of 15
Para 15

(Ref. memo No. 08 dt 10.01.08)

Sub: Contingent Bills

32

On test scrutiny of the contingency bills for the period 2006-07, following discrepancies were noticed which may be rectified under intimation to audit, other similar cases may also be reviewed and necessary remedial action to be taken. Steps are also be taken to avoid such error in future.

1. As per instruction contained in the Manual (Social Welfare) the clothing articles for inmates will be issued as per prescribed scales. But scrutiny of Bill number 91 dated 15.11.06 revealed that VCH-III purchased 90 nos. of "garam baniyan" for Rs.17,597/- from MSSIDC Ltd. and issued to inmates which were not included in the prescribed scale list. No sanction of competent authority was obtained in this regard. Therefore, irregular expenditure be got regularized under intimation to audit.
2. Vide Bill No. 92 dt. 10.10.2006 220 meter. of curtain cloth was purchased from M/s DCCWS Ltd. for Rs.25,300/- for which related documents for completion of codal formalities against the expenditure incurred were not shown to audit. The expenditure was unavoidable as the same was not utilized till the closing of the financial year 2006-07, reason for which need to be explained.
3. 150 Nos. of woolen jersey was purchased vide bill No.93 dated 15.11.06 from M/s Nafed for Rs.46,020/- for which no codal formalities as laid down in GFR has been completed. As per the purchase policy, the quotation are required to be obtained even if items are purchased from govt. agency. Thus the irregular purchase be got regularised under intimation to audit.

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10/c

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Para 33

P...

Audit Memo 09
Dt.10.04.2008

33

Sub: Non-utilisation of Imprest money

Search
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It has been observed that the imprest money amounting to Rs.3000/- has not been found utilised even once during the audit period. As per rule the imprest money should be recouped twice in a month. The reason for the same may be explained to audit. If the imprest money is no longer needed the same be deposited in government account after obtaining permission from the competent authority under intimation to audit.

Para 34

(Ref memo No.01 dt.07.01.08)

P...

Non Production of Records

ds **2-16**

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The following record has not been produced to the audit for the year 2006-07 which may be produced to the next audit:-

1. Contingent voucher Register
2. Spouse information.
3. Indent Register (Non-Dietary)

Ajai Vatan
15/1/08
(AJAI VATAN)
SR.AUDIT OFFICER
A.P.NO.15

26. 7/11
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PAGE 17

PART II CURRENT AUDIT REPORT

(35)

(35)

Para 1:

Irregular payment of HRA and Pay in respect of Ms. Nidhi Sikri, Welfare Officer Recovery of Rs.274584/- (Audit Memo No. 6)

During the test check of Personal File, Service Book and PBR in respect of Ms. Nidhi Sikri, it is observed that:-

Ms. Nidhi Sikri applied for CCL w.e.f. 12.04.2010 with the permission to leave the country. Consequently, she has been granted EL for 224 days from 12.04.2010 to 21.11.2010 and CCL for 506 days from 22.11.2010 to 11.04.2012. On her further application, she has been granted further CCL for 224 days w.e.f. 12.04.12 to 21.11.12 and 166 days HPL w.e.f. 22.11.12 to 07.05.13. She has yet to join her duties and according to leave sanction order period after the grant of leave is to be treated as unauthorized absence from duty.

1. Under the HRA rules, HRA is not admissible if the leave/absence exceeds beyond 180 days. Hence, the HRA granted to her from 08.10.2010 to 28.02.2013 amount to Rs. 1,65,554/- is recoverable.
2. On account of HPL from 22.11.12 to 07.05.13, she was entitled for payment of Half Pay only, whereas she has been paid full pay up to 28.02.2013 (no pay has been drawn from 01.03.2013). Accordingly, payment of Rs. 1,07,878/- is a irregular payment and is recoverable.
3. Payment of Rs. 1536/- towards DA arrear from 01.01.2013 to 30.04.2013 @ Rs. 384/- whereas no pay has been drawn for the period 01.03.2013 to 30.04.2013. Hence, the drawal of arrear amount to **Rs. 1152/-** (January and February (Rs. 384)/- in half due to half pay payment and for the month of March and April 2013 @ 384x2) is also irregular and to be recovered.

The above mentioned irregular payments made to Ms. Nidhi Sikri amounting to Rs. 2,74,584/- (1,65,554+1,07,878+1152) may be recovered under intimation to audit.

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Para 2 - Short recovery of Income Tax during 2012-13 in r/o Shri Dharmender Kumar Singh & during 2010-11 I r/o Ms Sadhna Singh, Welfare Officer - Rs.12,208/-
(Audit Memo no. 4)

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During the test check of the documents related to calculation of Income Tax, Pay Bill, PBRs etc., it is observed that the entries related to payment of Pay Arrears, Tuition Fee and Leave encashment etc. were neither entered in the records nor taken in the gross income of the employees drawing pay from the department resulting short recovery of Income Tax. Some of cases noticed by audit are as under:-

1. Shri Dharmender Kumar Singh, Welfare Officer during 2012-13

Gross Income as per Income Statement	592238	
Gross Income as per Form 16 issued	532861	
Difference (Arrear of Rs.44377+ Tuition Fee of Rs.15000) :	59377	
Income Tax Less deducted @ 10.30%		6116 (i)
for 2010-11 due to non Inclusion of Tuition Fee of Rs.12000/- @10.30%		1236 (ii)
for 2011-12 due to non Inclusion of Tuition Fee of Rs.15000/- @10.30%		1545 (iii)
for 2010-11 due to non Inclusion of Leave Encashment of Rs.8145/-@10.30%:		839 (iv)

Total of Short deduction of Income Tax (i)+(ii)+(iii)+(iv) :

Rs.9736

Ms Sadhna Singh, Welfare Officer, during 2010-11 due to non inclusion of Tuition Fee of Rs.24000/- @ 10.30% Rs.2472

Reasons for short recovery of Income Tax and non-inclusion of payment of tuition fees in gross income may be explained to audit. Short recovery of Income Tax may be recovered after due verification from the officials and deposited in Income Tax Department under intimation to audit. Similar other case may also be reviewed and shown to next audit.

Para 2: Short Recovery of DGEHS Subscription (Audit memo No.2)

The rate of subscription towards DGEHS were revised by Dte. Of Health vide its order no. F.25(111)/DGEHS/40/DHS/09/44413-19 dated 20.08.10 as follows:

Grade Pay of the Beneficiary	Subscription as per DGHEs
1650	50
1800,1900,2000,2400 & 2800	125
4200	225
4600,4800,5400 & 6600	325
7600 & Above	500

During the test check of PBRs of the department for the audit period, it is observed that the DGEHS subscription was recovered at revised rates w.e.f. 01.09.2010 instead of 01.08.2010. Moreover, subscription was also not revised on account of increase in Grade Pay due to MACP/Promotion of Employees. As a result an amount of Rs.5095/- is the short recovery and to be recovered from the concerned employees as per details given below:

S N	Name & Designation of Employee	Grade Pay	Recovery as per PBR	To be Recovered	Difference	No. of Months	Total Deduction	Remarks
1	Nidhi Singh, Wel Off	4200	75	225	150	1	150	Aug'2010
2	Sadhna Singh, Wel.Off	4200	75	225	150	1	150	Aug'2010
3	Sushila Sharma	4200	50	225	175	1	175	Aug'2010
4	Raj Narain, Peon	1900	30	125	95	1	95	Aug'2010
5	K K Choudhary, UDC	2400	50	125	75	1	75	Aug'2010
6	Dharmender Kumar Singh, Wel.Officer	4600	75	225	150	1	150	Aug'2010
	Dharmender Kumar Singh, Wel.Officer	4600	225	325	100	31	3100	April'2012 to Oct'14
7	Vinod Kumar, Meena	4200	125	225	100	12	1200	March'13 to Feb'14
							5095	

The aforesaid short recovery of subscriptions towards DGEHS may be made from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscriptions towards DGEHS in respect of other employees may be reviewed and short recovery, if any, may be recovered under intimation to audit.

PS - 4720, recommended
 AS 375/- (since 1, 2 & 5 is o/s)

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 P.A.A-19

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 Recd
 of 375

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PART – II
CURRENT AUDIT REPORT
(01.04.2014 to 31.03.2018)

Para 01: Short deduction of license fees and water charges amounting to Rs. 10616/-

Ref: (Audit Memo No.05 Dated: 27.12.2018)

The rates of license fee and water charges were revised w.e.f. 7/2012 vide PWD office order No.F.4(1)/Misc/PWD/Allo/2004/8496-8500 dated 27.07.2012 subsequently w.e.f. 01/07/2013 vide PWD order No.F.4(1)/Misc/PWD&H/A-II/2004/2749-2765 dated 10.03.2014. and further revised w.e.f. 01.07.2017 vide PWD order No.F.4(1)/Misc/PWD&H/A-II/2004/P.F./2388-2400 dated 15.02.2018 and subsequently its Corrigendum No. F.4(1)/Misc/PWD&H/A-II/2004/P.F./10039-51 dated 16.07.2018.

On scrutiny of PBRs and salary bills of VCH III, Maharani Bagh during audit period, it has been revealed that this office has less deducted License Fee & water Charges from the salary of under-mentioned employees according to the revised rates as per details given below :

(A) License Fee

S. No	Name & Desgn. (Sh/Smt.)	Residential Address	Period	License Fee (Rs.)			No. of months	Amount recover-able (Rs.)
				Due (Rs.)	Deducted (Rs.)	Diff. (Rs.)		
1	Sh. Raj Narain Sah, Peon	B-242, Type-II, Timar pur, Delhi	07/12 to 10/12	205	143	62	04	248/-
			07/13 to 06/16	245	205	40	36	1440/-
TOTAL								1688/-
Total License Fee to be recovered								1688/-

(B) Water Charges

S. No.	Name & Desgn. (Sh/Smt.)	Description of Quarter Allotted	Period	Revised rates of Water charges (Rs.)			No. of months	Amount of waater charges to be recovered(Rs.)
				Due (Rs.)	Deducted (Rs.)	Diff. (Rs.)		
2	Sh. Raj Narain Sah, Peon.	Type-II, Timarpur, Delhi	07/12 to 06/16	196	10	186	48	8928/-
Total Water Charges to be recovered								8928/-

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Necessary steps should be taken to recover the arrear of Licence fee and water charges contribution amounting to Rs.10616/- (Rs1688+ 8928) (Rs. Ten Thousand six Hundred and sixteen only) after due verification of records and under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para 02: - Short deduction of income tax amounting to Rs.13130 /-

Ref: (Audit Memo No.10 Dated: 03/01/2019)

During test check of Income Tax calculation sheet and Form 16 of Village Cottage Home-III, Maharani Bagh, (Department of Women and Child Development) Kasturba Niketan, Complex, Lajpat Nagar, New Delhi for the audit period, the following discrepancies have been found:-

1. Mrs. Manjula Kathuria, Suptd.

2017-18	Calculation as per Deptt	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	1047057	*1083057	* In the term of Gross Salary/income under section 17(i), amount of Rs.36000/- received as re-imbursment of CEA during 2017--18 was not taken in the Gross salary by the DDO of VCH-III, Maharani Bagh for Income Tax Calculation, needful has been done at the time of computation of gross income.
Less Transport Allowance	19200	19200	
Total	1027857	1063857	
Deduction under 80C	150000	150000	
Deduction under 80 D	20367	**25000	
Taxable Income(rounded off)	857490	888860	
Income Tax upto Rs.250,000	Nil	Nil	
IT @ 5%	12500	12500	
IT @ 20%	71498	77772	
Total Income Tax	83998	90272	
Education Cess 3%	2520	2708	** Minimum rebate limit under section 80 D is Rs.25000/-(Rs.20367/- as medical insurance for self and family plus DGEHS contribution of Rs.8125/-) by the individual concerned.
Total	86518	92980	
Tax Deducted at Source		86518	
Short Recovery		6462	IT Rs.6274/- and E.Cess Rs.188/-

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2. Mrs. Manjula Kathuria, Suptd.

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2016-17	Calculation as per Deptt.	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	918360	*954360	* In the term of Gross Salary/income under Section 17(i), amount of Rs.36000/- received as Reimbursement of CEA during 2017-18 was not taken in the Gross salary by the DDO of VCH-III, Maharani Bagh for Income Tax Calculation, needful has been done at the time of computation of gross income. ** Minimum rebate limit under section 80 D is Rs.25000/- (Rs.21375/- as medical insurance for self and family plus DGEHS contribution of Rs.3900/-) by the individual concerned.
Less Transport Allowance	19200	19200	
Total	899160	935160	
Deduction under 80C	150000	150000	
Deduction under 80 D	21375	**25000	
Taxable Income(rounded off)	727785	760160	
Income Tax upto Rs.250,000	Nil	Nil	
IT @ 5%	25000	25000	
IT @ 20%	45558	52032	
Total Income Tax	70558	77032	
Education Cess 3%	2117	2311	
Total	72675	79343	
Tax Deducted at Source		72675	IT Rs.6474/- and E.Cess
Short Recovery		6668	Rs.194/-

3. Income Tax calculation Sheets for the F.Y.2014-15,2015-16 along with Form of traces and Form 16 issued by the department were not produced to audit for audit purposes. The same may be produced immediately.

Similar cases may also be reviewed and the amount of Rs.13130/- (Rs, Thirteen Thousand One Hundred and Thirty Only) (Rs.6462/- + Rs.6668/-) may be recovered as short deduction of Income Tax and Education Cess from the above official and deposited in govt. account, under intimation to the audit.

Para 03:- Less deduction of UTGEIS subscription from the Salary amounting to Rs.2715/-

Ref: (Audit Memo No. 03 Dated: 26.12.2018)

PARA-20

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 Rs. 1440/- received
 Rs. 285/- audited
 Rs. 900/- outstanding
 dms

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 Partially
 set off
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As per GIO (1) below Para 5.4 of Group Insurance Scheme 1980, the rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs.1800/- and classified as Group 'C' is at Rs. 30/- per month from January onwards. But, scrutiny of Pay Bill Register and salary bills, it is revealed that the department has made less deduction of UTGEIS subscription of the following employees:-

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As per GIO (1) below Para 5.4 of Group Insurance Scheme 1980, In view of the recommendations of 6th CPC, Deptt. of Personnel & Training vide notification dated 9/4/2009 has classified the posts carrying the Grade Pay of 1800/- as Group C. the rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs.1800/- and classified as Group 'C' is at Rs. 30/- per month from 1st January 2011 onwards. But, scrutiny of Pay Bill Register and salary bills, it is revealed that the department has made less deduction of UTGEIS subscription of the following employees:-

S. No.	Name & Designation	Grade Pay (Rs.)	Period	Subs due in Rs.	Subs deducted in (Rs.)	Difference per month in (Rs.)	No. of months	Subscription recoverable In (Rs.)
1	Yoginder, LDC	Rs.2000/-	3/13 to 09/14	30/-	15/-	15/-	19	285/-
2	Mr. Raj Narain, Peon	Rs.2000/-	01/11 to 06/16	30/-	15/-	15/-	66	990/-
Total Amount								1275/-

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(B) Further, In pursuance of implementation of the recommendation of the 6th CPC wide notification no. GSR (E) dated 29.08.2008 issued by M/s Finance and subsequent classification of posts vide notification No. 605 dated 09.04.2009 issued by DOPT as published in Gazette of Govt. of India, post of all PGTs, TGTs, PETs etc. and any other Ex cadre post related to teaching category drawing pay in the Grade pay of Rs. 4200/- 4600/- & 4800/- were classified as Group 'B' (Non Gazetted) non-ministerial posts w.e.f. 09.04.2009 for the purpose of LTC, UTGEIS, DGEHS subscription etc. vide Assistant Director, Estt.-III, Directorate of Education , GNCT of Delhi office order No. F.DE3 (14)/E-III/2001/6118-6177 dated 29.03.2010. Accordingly, subscription towards UTGEIS was required to be deducted @ Rs. 60 P.M. from 01.01.2010.

S. No.	Name & Designation	Grade Pay (Rs.)	Period	Subs due in Rs.	Subs deducted in (Rs.)	Difference per month in (Rs.)	No. of months	Subscription recoverable In (Rs.)
1	Dharmender, Welfare Officer	Rs.4600/-	03/12 to 02/16	60/-	30/-	30/-	48	1440/-
Total Amount								1440/-

1 & 2
Amir

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Accordingly, recovery of Rs.2715/- (Rupees twenty seven thousand and fifteen only) towards short recovery of UTGEIS, as detailed above may be made after due verification and under intimation to Audit. Other similar cases, if any, may also be taken into account for similar action.

Para 04: Less Deduction of DGEHS contributions amounting to Rs.2100/-

Ref: (Audit Memo No. 04 Dated 27.12.2018) **Para 21**

As per instructions issued by Directorate of Health Services, the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010 but scrutiny of PBRs and Salary bills revealed that the contribution of under-mentioned employees have been less deducted from their monthly Salary as detailed below :-

S. No	Name & Designation Sh./Smt.	G.Pay Rs.	Prescribed rate p.m. (Rs.)	Amount deducted p.m. (Rs)	Difference p.m.(Rs.)	Total No. of months	Amount recoverable
1	Dharmender Kr Singh Welfare Officer	4600/-	325/-	225/- (11/14 to 01/15)	100/-	03	300/-
2	Vinod Kr. Meena Welfare officer	4200/-	225/-	125/- (03/14 to 01/15)	100/-	11	1100/-
3	Swati Sharma, Welfare officer	4600/-	325/-	225/- (01/15 to 04/15)	100/-	04	400/-
4	Amarnath Shukla, Heda Clerk	4600/-	325/-	255/- (07/15 to 09/15)	100/-	03	300/-
Total to be recovered							2100/-

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Necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs.2100/- (Rs. Twenty one Thousand only) after due verification of records and under intimation to audit. Other similar cases, if any, may also be taken into account for similar action

(Signature)
(Santosh Sharma)
I.A.O./AP No. 33


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PART – III
TEST AUDIT NOTES
(01.04.2014 to 31.03.2018)

Tan – 01: Improper maintenance of Pay Bill Register for the period 2014-15 to 2017-18.

Ref: (Audit Memo No. 02 Dated: 24.12.2018)

During the test check of Pay Bill Registers for the period under audit, following discrepancies have been noticed:-

1. Page counting certificate on the 1st page of PBR not signed/attested by the H.O.O.
 2. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was observed that entries in the PBR for the audit period were not checked. Further, PBR for the audit period has not been signed/authenticated by the concerned DDO..
 3. Mandatory information's/details of the employees were not recorded in the upper columns i.e. date of joining, Pay Scale, Bank details, ECS number, MICR Number, PAN Number, Residential details, GPF details, details of GPF advances & refunds, Aadhar No., etc. were not written in the PBR.
 4. Yearly totals of Pay & Allowances not worked out: - At the closing of every financial year, horizontal and vertical totals should be squared up for calculation of Income Tax. But on the scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
 5. LPCs of most of the officials joined or transferred in between financial year have not been pasted in most of the cases.
 6. Excess uses of fluid may be avoided and /cuttings/over writings have not been attested by the DDO.
 7. GAR-18 (Abstracts of salary) is not maintained from August 2014 by the office and not signed by the DDO, which is irregular..
- Necessary steps should be taken to update the PBRs at the earliest possible under intimation to audit.
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Tan 02: - Shortcomings in service books.

Ref: - (Audit Memo No. 07 Dated: 31.12.2018)

During scrutiny of Service Books, following observations are made:-

1. **Re-attestation** – The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority but the same has not been done in all service books maintained at the office.

2. Service Verification from PAO-

As per Rule 32 of CSS Pension Rules, the service of those govt employees should be verified from the concerned Pay and Accounts Office, who have completed 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service book it was found that services of none of the employees have been got verified from the concerned PAO, while they have already completed 18 years of service. They are as under:-

S.No	Name	Post	DOB	DOA	DOR
1.	Mr. Paras Nath	Peon	05.12.1963	19.02.1992	31.12.2023
2.	Mr. Shiv Charan Meena	LDC	03.06.1966	07.02.1996	30.06.2026
3.	Mr. Sudhir Bhatia	H.C.	15.01.1967	28.05.1992	31.01.2027
4.	Mr. Rajinder Ram	Chowkidar	05.08.1967	28.09.1988	31.08.2027

3. Inspection of 10% of Service Book by the Head of Office-

As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and according to instructions but the same has not been followed.

4. Nomination for different purposes.

(a) A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to her/him from the Government in the event of his death, which facilitates the settlement of the claim to the nominee. Hence, nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in most of the Service Books. On test check of service books for the audit period it has been observed the nomination forms have not been placed/recorded in the following service books.

- (i) Mr. Yogesh Kumar, Welfare Officer
- (ii) Mrs. Meenu Bansal, Welfare Officer
- (iii) Mr. Chirag Aryavarta, Welfare Officer

(b) Nomination forms on account of Retirement/Death Gratuity, GPF, UTGEIS, and details of family members should be re-submitted in the prescribed proforma as per recommendations of 7th CPC. It is observed that the revised nomination forms and details of family have not been placed/recorded in the following service books.

- (i) Mr. Paras Nath, Peon
- (ii) Mr. Shiv Charan Meena, LDC
- (iii) Mr. Sudhir Bhatia Head Clerk
- (iv) Mr. Rajinder Ram, Chowkidar

6. Latest Photo of the employee should be pasted and attested at first page after every 10 years. However, in the following cases, latest photos have not been found pasted or attested:-

- 3. Mr. Paras Nath, Peon. (Old Photo)
- 2. Mr. Shiv Charan Meena, LDC (-do-)
- 3. Mr. Sudhir Bhatia, Head Clerk (-do-)
- 4. Mr. Rajinder Ram, Chowkidar (-do-)
- 5. Mr. Yogesh Kumar, W.O (Photo not attested)
- 6. Mrs. Meenu Bansal, Welfare Officer (Photo not attested)
- 7. Mr. Chirag Aryavarta, W.O. (Photo not attested)

7. Form regarding Home Town declaration of all employees are not pasted in the Service. Books, which is mandatory.

8.. Records of 15 days CCL in respect of Mrs. Meenu Bansal, (W/O) from 11/09/2018 to 25/09/2018 may be maintained in prescribed proforma and should be pasted in the Service Book./

- 15
9. Necessary entries recorded at Page no. 36 to 38 in r/o Mr. Paras Nath (Peon) are not signed/ attested by the concerned office. 5

Necessary steps may be taken to rectify the above shortcomings under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Tan 03 : Discrepancies in stock register

Ref: (Audit Memo No. 09 Dated: 02.01.2019)

Scrutiny of stock registers of Village Cottage Home-III, Maharani Bagh, (Department of Women and Child Development) Kasturba Niketan, Complex, Lajpat Nagar revealed following discrepancies during audit period:-

- (1) No Physical verification of Fixed Assets/Non-consumable/consumables items:** it is observed that physical verification of Fixed Assets/Non-Consumable/Consumables items was not done as per GFR Rule 192 during the entire period of Audit. Physical verification of all Fixed Assets/Non-Consumable/Consumables goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority, but it was not done during the entire period of Audit.
- (2) Stock of non consumable items shown as NIL:** The store-in charge has shown nil balance after issue of the non-consumable items to the different office/branch in-charge, which is not in order e.g. garbage vehicle at page no. 43 and wall clock /Steel rack at page no. 65 & 66 has shown as Nil. All such valuable items can't be treated as NIL till the condemnation procedure is completed, nor can be disposed off or write off by the office without adopting the procedures as per GFR 196 -201.
- (3) Some items pertains to consumable nature are entered in Non-Consumable Stock Register as non-consumable items,** which may be removed from Non-consumable stock register and be entered in consumable stock register e.g. LED Bulbs at Page No.54, Tube Light 36 watt at Page No.56, Bone China Tea Set at page No.69 and Cello Tray at page no.70.
- (4) Non recording of entries in stock register:** - Number of non-consumable items for eg. 01 HP Printer, 05 blower heaters, 01 water cooler and one TV etc. donated by some institutions and individuals to VCH-III have not been taken into charge/stock register.
- Necessary steps to update the stock registers may be initiated under intimation to audit.**
- ↓

Tan 04: Discrepancies in maintaining Cash Book

Ref: (Memo No.11 Dated: 03/01/2019)

14.9
Santosh
Sharma

During scrutiny of Cash Book for the F.Y. 2014-15 to 2017-18, the following discrepancies have been noticed:

(i) As per Rule 13(i) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book during audit period have not been properly written as per Receipt and Payment Rules. It has been written in a very haphazard manner by skipping number of dates and months which is against Receipt & Payment Rules

(ii) As per Rule 13(iii) of Receipt & Payment Rules. "The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate **other than the writer of the cash book** and initial it as correct." This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.

(iii) It is noticed that all the transactions shown in cash book during 24.02.2016 to 26.09.2016 were neither checked by the cashier nor attested by the DDO. Certificate regarding cash balance at the end of month during the said period was also not signed by the DDO.

(iv) Details of receipts and payment has not been recorded in cash book instead only bill no. has been shown in receipt side and the same has been shown in payment side as "fully paid" on a single date without incorporating its details.

Reason for above irregularities from Sl. No.(i) to (iv) may be explained to audit.



(Santosh Sharma)
I.A.O./AP No. 33

Annexure to Yang 05

2013

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Due Drawn statement in r/o Shiv Charan Meena, LDC

Period	B. Pay	G. Pay	DA	Due		Total	B. Pay	DP/G. Pay	Drawn		Total	Balance			Total
				HRA	DA				DA	DA		B. Pay	G.P.	DA	
Jul-08	6800	1800	1376	2580	12556	6810	1800	1378	2583	12571	-10	0	-2	-3	-15
Aug-08	6800	1800	1376	2580	12556	6810	1800	1378	2583	12571	-10	0	-2	-3	-15
Sep-08	7060	1900	1434	2688	13082	7070	1900	1435	2691	13096	-10	0	-1	-3	-14
Oct-08	7060	1900	1434	2688	13082	7070	1900	1435	2691	13096	-10	0	-1	-3	-14
Nov-08	7060	1900	1434	2688	13082	7070	1900	1435	2691	13096	-10	0	-1	-3	-14
Dec-08	7060	1900	1434	2688	13082	7070	1900	1435	2691	13096	-10	0	-1	-3	-14
Jan-09	7060	1900	1971	2688	13619	7070	1900	1973	2691	13634	-10	0	-2	-3	-15
Feb-09	7060	1900	1971	2688	13619	7070	1900	1973	2691	13634	-10	0	-2	-3	-15
Mar-09	7060	1900	1971	2688	13619	7070	1900	1973	2691	13634	-10	0	-2	-3	-15
Apr-09	7060	1900	1971	2688	13619	7070	1900	1973	2691	13634	-10	0	-2	-3	-15
May-09	7060	1900	1971	2688	13619	7070	1900	1973	2691	13634	-10	0	-2	-3	-15
Jun-09	7060	1900	1971	2688	13619	7070	1900	1973	2691	13634	-10	0	-2	-3	-15
Jul-09	7330	1900	2492	2769	14491	7340	1900	2495	2772	14507	-10	0	-3	-3	-16
Aug-09	7330	1900	2492	2769	14491	7340	1900	2495	2772	14507	-10	0	-3	-3	-16
Sep-09	7330	1900	2492	2769	14491	7340	1900	2495	2772	14507	-10	0	-3	-3	-16
Oct-09	7330	1900	2492	2769	14491	7340	1900	2495	2772	14507	-10	0	-3	-3	-16
Nov-09	7330	1900	2492	2769	14491	7340	1900	2495	2772	14507	-10	0	-3	-3	-16
Dec-09	7330	1900	2492	2769	14491	7340	1900	2495	2772	14507	-10	0	-3	-3	-16
Jan-10	7330	1900	3230.5	2769	15230	7340	1900	3234	2772	15246	-10	0	-4	-3	-17
Feb-10	7330	1900	3230.5	2769	15230	7340	1900	3234	2772	15246	-10	0	-4	-3	-17
Mar-10	7330	1900	3230.5	2769	15230	7340	1900	3234	2772	15246	-10	0	-4	-3	-17
Apr-10	7330	1900	3230.5	2769	15230	7340	1900	3234	2772	15246	-10	0	-4	-3	-17
May-10	7330	1900	3230.5	2769	15230	7340	1900	3234	2772	15246	-10	0	-4	-3	-17
Jun-10	7330	1900	3230.5	2769	15230	7340	1900	3234	2772	15246	-10	0	-4	-3	-17
Jul-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-5	-3	-18
Aug-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-5	-3	-18
Sep-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-5	-3	-18
Oct-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-5	-3	-18
Nov-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-5	-3	-18
Dec-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-5	-3	-18
Jan-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-3	-18

Shiv Charan Meena
 2013

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Feb-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-3	-18
Mar-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-3	-18
Apr-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-3	-18
May-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-3	-18
Jun-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-3	-18
Jul-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-3	-19
Aug-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-3	-19
Sep-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-3	-19
Oct-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-3	-19
Nov-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-3	-19
Dec-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-3	-19
Jan-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-3	-20
Feb-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-3	-20
Mar-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-3	-20
Apr-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-3	-20
May-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-3	-20
Jun-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-3	-20
Jul-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-3	-20
Aug-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-3	-20
Sep-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-3	-20
Oct-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-3	-20
Nov-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-3	-20
Dec-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-3	-20
Jan-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-3	-21
Feb-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-3	-21
Mar-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-3	-21
Apr-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-3	-21
May-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-3	-21
Jun-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-3	-21
Jul-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Aug-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Sep-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Oct-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Nov-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22

Handwritten signature or initials.

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Dec-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Jan-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
Feb-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
Mar-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
Apr-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
May-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
Jun-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
Jul-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Aug-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Sep-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Oct-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Nov-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Dec-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Jan-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
Feb-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
Mar-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
Apr-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
May-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
Jun-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
Jul-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Aug-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Sep-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Oct-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Nov-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Dec-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
TOTAL	701400	170800	613141	267156	2E+06	720620	170800	613740	267426	1772586	-900	0	-599	-270	1768.8

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PART-II
CURRENT AUDIT REPORT
(01/04/ 2018 to 31/03/2020)

PARA-01

Audit Memo No.02
Dated: 05/11/2020

Sub: - Overpayment of Rs.37,705/- due to incorrect fixation of Pay.

As per FRSR "The annual increment will be 3% of total of pay in the running pay band and corresponding grade pay rounded off to next multiple of 10. While rounding off, paise should be ignored but any amount of rupee or more should be rounded off to next multiple of 10".

During the test check of pay fixation cases in respect of the employees of VCH -III Lajpat Nagar, Delhi for the audit period, it has been noticed that pay of **Sh. Shiv Charan Meena, LDC** was not fixed as per this rule. Further his increment was not given as per Rule 9 & 10 of CCS revised pay Rules 2016 as per details given below:-

Period	Pay fixed by the VCH (Rs.)	Pay to be fixed as per Audit(Rs.)	Remarks
01/07/2007	6550+1800	6550+1800	Basic Pay
01/07/2008	6810+1800	6800+1800	Annual increment
01/09/2008	7070+1900	7060+1900	1 st MACP in the pay band of 5200 – 20200 grade pay 1900 granted.
01/07/2009	7340+1900	7330+1900	Annual increment
01/07/2010	7620+1900	7610+1900	Annual increment
01/07/2011	7910+1900	7900+1900	Annual increment
01/07/2012	8210+1900	8200+1900	Annual increment
01/07/2013	8520+1900	8510+1900	Annual increment
01/07/2014	8840+1900	8830+1900	Annual increment
01/07/2015	9170+1900	9160+1900	Annual increment
01/01/2016	29300	29300	Pay fixed as per 7 th CPC
07/02/2016 to 30/06/2016	30200	30200	2 nd MACP in Level 3 granted on 07/02/2016, opted for pay fixation from date of next increment i.e 01/07/2016.
01/07/2016	32000	31100	Annual increment
01/01/2017	32000	32000	Annual increment
01/07/2017	33000	32000	Annual increment
01/01/2018	33000	33000	Annual increment
01/07/2018	34000	33000	Annual increment
01/01/2019	34000	34000	Annual increment
01/07/2019	35000	34000	Annual increment
01/01/2020	35000	35000	Annual increment
01/07/2020	36100	35000	Annual increment

Pay of the official may be got revised and amount of **Rs.37,705/-** may be recovered from **Sh. Shiv Charan Meena, LDC** after due verification of record under intimation to audit.



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Due Drawn statement in r/o Shiv Charan Meena, JDC

Period	B. Pay	D P/G. Pay	DA	Due		Total	B. Pay	DP/G. Pay	Drawn		Total	B. Pay	Balance		Total
				HRA	DA				HRA	DA			G. Pay	DA	
Jul-07	6550	1800	752	0	0	9102	6550	1800	752	0	9102	0	0	0	0
Aug-07	6550	1800	752	0	0	9102	6550	1800	752	0	9102	0	0	0	0
Sep-07	6550	1800	752	0	0	9102	6550	1800	752	0	9102	0	0	0	0
Oct-07	6550	1800	752	0	0	9102	6550	1800	752	0	9102	0	0	0	0
Nov-07	6550	1800	752	0	0	9102	6550	1800	752	0	9102	0	0	0	0
Dec-07	6550	1800	752	0	0	9102	6550	1800	752	0	9102	0	0	0	0
Jan-08	6550	1800	1002	0	0	9352	6550	1800	1002	0	9352	0	0	0	0
Feb-08	6550	1800	1002	0	0	9352	6550	1800	1002	0	9352	0	0	0	0
Mar-08	6550	1800	1002	0	0	9352	6550	1800	1002	0	9352	0	0	0	0
Apr-08	6550	1800	1002	0	0	9352	6550	1800	1002	0	9352	0	0	0	0
May-08	6550	1800	1002	0	0	9352	6550	1800	1002	0	9352	0	0	0	0
Jun-08	6550	1800	1002	0	0	9352	6550	1800	1002	0	9352	0	0	0	0
Jul-08	6800	1800	1376	0	0	9976	6810	1800	1378	0	9988	-10	0	-2	-12
Aug-08	6800	1800	1376	0	0	9976	6810	1800	1378	0	9988	-10	0	-2	-12
Sep-08	7060	1900	1434	2688	0	13082	7070	1900	1435	2691	13096	-10	0	-1	-14
Oct-08	7060	1900	1434	2688	0	13082	7070	1900	1435	2691	13096	-10	0	-1	-14
Nov-08	7060	1900	1434	2688	0	13082	7070	1900	1435	2691	13096	-10	0	-1	-14
Dec-08	7060	1900	1434	2688	0	13082	7070	1900	1435	2691	13096	-10	0	-1	-14
Jan-09	7060	1900	1971	2688	0	13619	7070	1900	1973	2691	13634	-10	0	-2	-15
Feb-09	7060	1900	1971	2688	0	13619	7070	1900	1973	2691	13634	-10	0	-2	-15
Mar-09	7060	1900	1971	2688	0	13619	7070	1900	1973	2691	13634	-10	0	-2	-15
Apr-09	7060	1900	1971	2688	0	13619	7070	1900	1973	2691	13634	-10	0	-2	-15
May-09	7060	1900	1971	2688	0	13619	7070	1900	1973	2691	13634	-10	0	-2	-15
Jun-09	7060	1900	1971	2688	0	13619	7070	1900	1973	2691	13634	-10	0	-2	-15
Jul-09	7330	1900	2492	2769	0	14491	7340	1900	2495	2772	14507	-10	0	-3	-16
Aug-09	7330	1900	2492	2769	0	14491	7340	1900	2495	2772	14507	-10	0	-3	-16
Sep-09	7330	1900	2492	2769	0	14491	7340	1900	2495	2772	14507	-10	0	-3	-16
Oct-09	7330	1900	2492	2769	0	14491	7340	1900	2495	2772	14507	-10	0	-3	-16
Nov-09	7330	1900	2492	2769	0	14491	7340	1900	2495	2772	14507	-10	0	-3	-16
Dec-09	7330	1900	2492	2769	0	14491	7340	1900	2495	2772	14507	-10	0	-3	-16
Jan-10	7330	1900	3231	2769	0	15230	7340	1900	3234	2772	15246	-10	0	-3	-16
Feb-10	7330	1900	3231	2769	0	15230	7340	1900	3234	2772	15246	-10	0	-3	-16
Mar-10	7330	1900	3231	2769	0	15230	7340	1900	3234	2772	15246	-10	0	-3	-16

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Apr-10	7330	1900	3231	2769	15230	7340	1900	3234	2772	15246	-10	0	-3	-16
May-10	7330	1900	3231	2769	15230	7340	1900	3234	2772	15246	-10	0	-3	-16
Jun-10	7330	1900	3231	2769	15230	7340	1900	3234	2772	15246	-10	0	-3	-16
Jul-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-4	-17
Aug-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-4	-17
Sep-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-4	-17
Oct-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-4	-17
Nov-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-4	-17
Dec-10	7610	1900	4280	2853	16643	7620	1900	4284	2856	16660	-10	0	-4	-17
Jan-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-18
Feb-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-18
Mar-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-18
Apr-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-18
May-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-18
Jun-11	7610	1900	4850	2853	17213	7620	1900	4855	2856	17231	-10	0	-5	-18
Jul-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-19
Aug-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-19
Sep-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-19
Oct-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-19
Nov-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-19
Dec-11	7900	1900	5684	2940	18424	7910	1900	5690	2943	18443	-10	0	-6	-19
Jan-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-20
Feb-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-20
Mar-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-20
Apr-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-20
May-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-20
Jun-12	7900	1900	6370	2940	19110	7910	1900	6377	2943	19130	-10	0	-7	-20
Jul-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-20
Aug-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-20
Sep-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-20
Oct-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-20
Nov-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-20
Dec-12	8200	1900	7272	3030	20402	8210	1900	7279	3033	20422	-10	0	-7	-20
Jan-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-21
Feb-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-21
Mar-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-21

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Apr-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-3	-21
May-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-3	-21
Jun-13	8200	1900	8080	3030	21210	8210	1900	8088	3033	21231	-10	0	-8	-3	-21
Jul-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Aug-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Sep-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Oct-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Nov-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Dec-13	8510	1900	9369	3123	22902	8520	1900	9378	3126	22924	-10	0	-9	-3	-22
Jan-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
Feb-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
Mar-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
Apr-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
May-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
Jun-14	8510	1900	10410	3123	23943	8520	1900	10420	3126	23966	-10	0	-10	-3	-23
Jul-14	8830	1900	10730	3219	24679	8840	1900	10740	3222	24702	-10	0	-10	-3	-23
Aug-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Sep-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Oct-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Nov-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Dec-14	8830	1900	11481	3219	25430	8840	1900	11492	3222	25454	-10	0	-11	-3	-24
Jan-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
Feb-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
Mar-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
Apr-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
May-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
Jun-15	8830	1900	12125	3219	26074	8840	1900	12136	3222	26098	-10	0	-11	-3	-24
Jul-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Aug-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Sep-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Oct-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Nov-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Dec-15	9160	1900	13161	3318	27539	9170	1900	13173	3321	27564	-10	0	-12	-3	-25
Jan-16	29300	0	0	3318	32618	29300	0	0	3321	32621	0	0	0	-3	-3
01/02/016 to															
06/02/2016	6062	0	0	686	6748	6062	0	0	687	6749	0	0	0	-1	-1

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Jan-19	34000	0	4080	8160	46240	34000	0	4080	8160	46240	0	0	0	0	0	0	0
Feb-19	34000	0	4080	8160	46240	34000	0	4080	8160	46240	0	0	0	0	0	0	0
Mar-19	34000	0	4080	8160	46240	34000	0	4080	8160	46240	0	0	0	0	0	0	0
Apr-19	34000	0	4080	8160	46240	34000	0	4080	8160	46240	0	0	0	0	0	0	0
May-19	34000	0	4080	8160	46240	34000	0	4080	8160	46240	0	0	0	0	0	0	0
Jun-19	34000	0	4080	8160	46240	34000	0	4080	8160	46240	0	0	0	0	0	0	0
Jul-19	34000	0	5780	8160	47940	35000	0	5950	8400	49350	-1000	0	-170	-240	0	0	0
Aug-19	34000	0	5780	8160	47940	35000	0	5950	8400	49350	-1000	0	-170	-240	0	0	0
Sep-19	34000	0	5780	8160	47940	35000	0	5950	8400	49350	-1000	0	-170	-240	0	0	0
Oct-19	34000	0	5780	8160	47940	35000	0	5950	8400	49350	-1000	0	-170	-240	0	0	0
Nov-19	34000	0	5780	8160	47940	35000	0	5950	8400	49350	-1000	0	-170	-240	0	0	0
Dec-19	34000	0	5780	8160	47940	35000	0	5950	8400	49350	-1000	0	-170	-240	0	0	0
Jan-20	35000	0	5950	8400	49350	35000	0	5950	8400	49350	-1000	0	-170	-240	0	0	0
Feb-20	35000	0	5950	8400	49350	35000	0	5950	8400	49350	0	0	0	0	0	0	0
Mar-20	35000	0	5950	8400	49350	35000	0	5950	8400	49350	0	0	0	0	0	0	0
Apr-20	35000	0	5950	8400	49350	35000	0	5950	8400	49350	0	0	0	0	0	0	0
May-20	35000	0	5950	8400	49350	35000	0	5950	8400	49350	0	0	0	0	0	0	0
Jun-20	35000	0	5950	8400	49350	35000	0	5950	8400	49350	0	0	0	0	0	0	0
Jul-20	35000	0	5950	8400	49350	35000	0	5950	8400	49350	0	0	0	0	0	0	0
Aug-20	35000	0	5950	8400	49350	36100	0	6137	8664	50901	-1100	0	-187	-264	0	0	0
Sep-20	35000	0	5950	8400	49350	36100	0	6137	8664	50901	-1100	0	-187	-264	0	0	0
Oct-20	35000	0	5950	8400	49350	36100	0	6137	8664	50901	-1100	0	-187	-264	0	0	0
TOTAL	2703033	192400	794269	645960	4335662	2731733	192400	797580	651654	4373367	-28700	0	-3311	-5694	0	0	-37705

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PARA-02

Audit Memo No.04
Dated: 12/11/2020

Sub: - Pending Family Pension Case since 10 years

As per information provided by HOO of VCH - III Lajpat Nagar, New Delhi one pension case in r/o Late Shri Sanjay Ganguly Ex LDC expired on 21/05/2010 is still pending in this institution. More than 10 years have been elapsed. An early action may be taken for settlement of family pension case and payment of other dues under intimation to audit.

PARA-03

Audit Memo No.05
Dated: 12/11/2020

Sub: - Short payment of 10 days leave encashment.

During the scrutiny of bills of Village Cottage Home - III Lajpat Nagar, New Delhi for the audit period, it has been found that Shri. Rajinder Ram, Chowkidar availed LTC for the block year 2018-2019 extended upto December 2020 and claimed and paid leave encashment amounting to Rs.11,333/- vide bill No. LE 36 dated 12/06/2019. Calculation of 10 days Leave encashment was not done correctly and short payment of Rs.1360/- was made to him as per the details given below:-

Basic Pay	DA	Leave Encashment admissible	Leave Encashment Paid	Difference Payable
Rs.34,000	Rs.4,080	Rs.12,693*	Rs.11,333	Rs.1,360

$$\begin{aligned}
 * \text{Leave encashment payable} &= (\text{Basic Pay} + \text{DA}) * 10/30 \\
 &= (34000 + 4080) * 10/30 = 12,693/-
 \end{aligned}$$

Difference of leave encashment due may be paid to Shri. Rajinder Ram, Chowkidar after due verification of record and under intimation to audit.



PARA-04

Audit Memo No.06
Dated: 12/11/2020

Sub: - Short payment of Children Education Allowance

As per Orders 1 and 2. of Children Education Allowance Rules "The amount of reimbursement of Children Education Allowance will be Rs.2250 per month (fixed) per child, irrespective of the actual expenses incurred by the government servant. In order to claim reimbursement of CEA, the Government servant should produce a certificate issued by the Head of the Institution for the period/ year for which claim has been preferred. The certificate should confirm that the child studied in the school during the previous academic year. In case such certificate cannot be obtained, self- attested copy of the report card or self attested fee receipt(s) [including e- receipts(s)] confirming / indicating that the fee deposited for the entire academic year can be produced as a supporting document to claim CEA. "

But during scrutiny of bills of Village Cottage Home – III Lajpat Nagar, New Delhi for the audit period, it has been found that Shri Shiv Charan Meena, LDC claimed and paid Children Education Allowance for his second son Rajan Kumar Meena, studying in Class XI for the academic year 2018-2019 vide bill No. TF 34 dated 12/06/2019 amounting to Rs.20,500/-.

Although he submitted self – attested fee receipt for the entire academic year as a supporting document, the aforesaid rule was not followed in his case and short payment of Rs.6,500/- made as per details given below:-

Children Education Allowance Admissible	Children Education Allowance Paid	Difference Payable
Rs.27,000 (2250x12)	Rs.20,500/-	Rs.6,500/-

Balance payment of Rs.6,500/- may be made after due verification of record under intimation to the audit and similar cases may also be checked and needful may be done accordingly.

Test Audit Note

TAN -01

Audit Memo No.01
Dated: 06/11/2020**Subject: - Short coming in maintenance of Service Books.**

During the test check of Service books maintained by the V.C.H – III, Lajpat Nagar, Delhi the following short comings have been noticed:-

1. The Latest photograph of the individual concerned was not pasted in the first page of service book. The Photograph should be attested by HOS/ competent authority in the Service Book of the officials.

Sr. No.	Name & Designation
1.	Smt. Manjula Kathuria, Supdt.
2.	Sh. Shiv Charan Meena, Chowkidar
3.	Smt. Meenu Bansal, Welfare officer
4.	Sh. Paras Nath, Peon
5.	Sh. Sudhir Bhatia, ASO

2. None of the service book has been Re-attested by Head of Office /Competent authority of officer/officials on the first page of service book on completion of five years of service.

3. As per FRSR Nomination Forms for Gratuity, CGEIS, GPF and details of family not pasted in the Service Book of the following official.

Sr. No.	Name & Designation
1.	Smt. Manjula Kathuria, Supdt.
2.	Sh. Shiv Charan Meena, Chowkidar
3.	Smt. Meenu Bansal, Welfare officer
4.	Sh. Paras Nath, Peon
5.	Sh. Chirag Aryavarta, Welfare officer
6.	Sh. Yogesh Kumar, Welfare officer

4. Cutting and overwriting in most of the service books not attested by HOS.

5. 3 days Extra credit given to Smt. Meenu Bansal, Welfare Officer. Balance during 01/07/2019 to 31/12/2019 should be 60 instead of 63.

6. Sh. Chirag Aryavarta, Welfare Officer was appointed on 13/10/2015. As per rules Earned Leave is credited for complete calendar month. One day extra credit of Earned Leave given for October 2015.

Aforesaid discrepancies may be rectified under intimation to audit and similar cases may also be checked and needful may be done accordingly.

Sub :- Improper maintenance of Stock Registers.

During the scrutiny of Various Stock Registers(consumable/ non-consumables) and Property Register maintained by Village Cottage Home – III Lajpat Nagar, New Delhi for the audit period, the following short comings revealed:-

1. Index not maintained properly.
2. No stock register prepared for office contingency. Items(consumable and non- consumable) purchased out of imprest money and office contingency not entered in any stock register eg.

S.no	Description of Items	Voucher No.	Bill No.	Amount
01	Cordless Bell	50	CB64 dt. 07/08/2019	Rs.380/-
02	Wire cable	51	CB64 dt.07/08/2019	Rs.300/-

3. Items donated by Individuals to the institution not entered in property register. Details of some items are given below :-

S.no	Description of Items	No. of Item	Donated by	Date of Receipt
01	LED TV 24"	03	Mr. Rakesh Kumar Garg	13/04/2019
02	Harmonium	01	Mr. Gaurav Bajaj	04/06/2019
03	Hitachi Refrigerator 300 Lt.	01	Ms. Shilpa Shinde	09/09/2019
	Folding Beds	07		
04	Cycles	06	Ms. Deepti	16/10/2019
05	Plastic Chairs	40	Mr. Ratnesh Thakur	04/01/2020

4. 42 property items condemned on 27/11/2018 for Rs.15,570/-, but entry of condemnation/ disposal not recorded in the property register against the relevant item.

5. Further physical verification has not been done during audit period. In terms contained in GFR 192(1)(2)(3), the physical verification of all the consumable and non-consumable goods/items should be carried out at least once a year by an officer other than the custodian of store. A certificate of verification along with findings should be recorded in the stock register.

Aforesaid discrepancies may be removed under intimation to the audit and stock registers may be prepared as per provisions of GFR.



(SUMAN LATA ARORA)
I.A. O., AUDIT PARTY NO.XXXI